



Notice of Withdrawal

Taxation Ruling

Income tax: taxation incentives for Australian film industry

Taxation Ruling IT 2476 is withdrawn with effect from today.

1. IT 2476 outlines when a deduction in relation to an Australian film will be allowed under Division 10B and 10BA of Pt III of the *Income Tax Assessment Act 1936*.
2. Both Divisions have been repealed under the *Tax Laws Amendment (2007 Measures No. 5) Act 2007*. There are now new tax incentives in Division 376 of the *Income Tax Assessment Act 1997*.
3. IT 2476 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation

5 April 2017

ATO references

NO: 1-9N72KXS
ISSN: 2205-6122

**© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).